



City of Albuquerque

Legislative File Number O-06-29 (version 2)

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## **CITY of ALBUQUERQUE SEVENTEENTH COUNCIL**

**Decreasing the Municipal Gross Receipts and Compensating Tax Imposed By the  
City By a One-Eighth Percent Increment, Amending Section 4-3-4-1 ROA 1994  
Reducing the One Quarter Cent Municipal Gross Receipts and Compensating Tax  
To One-Eighth Cent (Winter)**

## **CITY of ALBUQUERQUE SEVENTEENTH COUNCIL**

**DECREASING THE MUNICIPAL GROSS RECEIPTS AND COMPENSATING TAX  
IMPOSED BY THE CITY BY A ONE-EIGHTH PERCENT INCREMENT, AMENDING  
SECTION 4-3-4-1 ROA 1994 REDUCING THE ONE QUARTER CENT MUNICIPAL  
GROSS RECEIPTS AND COMPENSATING TAX TO ONE-EIGHTH CENT.**

**BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF  
ALBUQUERQUE:**

**Section 1. PUBLIC POLICY. Effective July 1, 2006, the responsibility for the  
operation of the Metropolitan Detention Center will transition from the City of  
Albuquerque to the County of Bernalillo. On that same date, the County of  
Bernalillo will increase its local option gross receipts excise tax rate by one-  
eighth of one percent in order to provide County operational funding for the  
Metropolitan Detention Center. In order to hold local taxpayers harmless during  
that transition, the decrease mandated in Section 2 of this ordinance is hereby  
enacted.**

**Section 2. Section 4-3-4-1 ROA 1994 is amended to read:**

**§4-3-4-1 IMPOSITION OF TAX.**

**There is imposed on any person engaging in business in this municipality, for the privilege of engaging in business in this municipality, an excise tax equal to 1/8 of 1% of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or is amended. The tax imposed under this section is pursuant to the Municipal Gross Receipts Tax Act, as it now exists or is amended, and shall be known as the "municipal gross receipts tax."**

**Section 3. SEVERABILITY CLAUSE.** If any section, paragraph, sentence, clause, word or phrase of this ordinance is for any reason held to be invalid or unenforceable by any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this ordinance. The Council hereby declares that it would have passed this ordinance and each section, paragraph, sentence, clause, word or phrase thereof irrespective of any provision being declared unconstitutional or otherwise invalid.

**Section 4. COMPILATION.** This ordinance shall be incorporated in and be made part of the Revised Ordinances of Albuquerque, New Mexico, 1994.

**Section 5. EFFECTIVE DATE.** This ordinance shall take effect January 1, 2007.

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